

Lodging Information Rates and Changes

Effective July 1, 2004

Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- page 2, under the Lodging section, if you received the *Combined Excise Tax Return*; or
- the *Lodging Addendum*, if you received the *Retailing & Other Activities Return*.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties that impose the transient rental tax to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

Special hotel/motel taxes may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

Convention and trade center taxes apply to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Sales and Use Tax Increases Affects on Hotels and Motels** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2001/Kinghm.pdf>
- **Pierce County Special Hotel/Motel Tax Reporting** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2002/PierceCoSpclHtlMtlTxInc.pdf>

The *Lodging Rates & Changes* table, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

Tourism Promotion Area (TPA) charges may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge please see the special notice for your county that are available on our web site at <http://dor.wa.gov>.

New Tourism Promotion Area Charges

Effective June 1, 2004 lodging rates for some hotel, motel, and bed and breakfast facilities having 40 or more units in the Spokane County Tourism Promotion Area will increase to include a per night of stay room charge. The charge is based upon the zone location of the hotel/motel. See special notice mailed separately for details and map or go to our web site at <http://dor.wa.gov>.

Zone A	3250	\$1.50 per night of stay
Zone B	3251	\$1.25 per night of stay
Zone C	3252	\$1.00 per night of stay
Zone D	3253	\$0.50 per night of stay

Special reporting instructions have been mailed to all lodging businesses in Spokane County.

Effective July 1, 2004 lodging rates for some hotel, motel, and bed and breakfast facilities having 40 or more units in the Yakima County Tourism Promotion Area will increase to include a per night of stay room charge. The charge is based upon the zone location of the hotel/motel. See special notice mailed separately for details and map or go to our web site at <http://dor.wa.gov>.

Zone A	3950	\$1.50 per night of stay
Zone B	3951	\$0.75 per night of stay
Zone C	3952	\$0.50 per night of stay

Special reporting instructions have been mailed to all lodging businesses in Yakima County.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users please call 1-800-451-7985.



LODGING RATES & CHANGES**Tax Rates Effective July 1, 2004**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		LODGING				LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
ADAMS						FRANKLIN (cont.)					
Unincorp. Areas	0100	.076	.02			Connell	1101	.077	.02		
Hatton	0101	.076	.02			Kahlotus	1102	.077	.02		
Lind	0102	.076	.02			Mesa	1103	.077	.02		
Othello	0103	.076	.02			Pasco	1104	.083	.02		
Ritzville	0104	.076	.02			GARFIELD					
Washtucna	0105	.076	.02			Unincorp. Areas	1200	.075			
ASOTIN						Pomeroy	1201	.075			
Unincorp. Areas	0200	.070	.02			GRANT					
Asotin (City)	0201	.070	.02			Unincorp. Areas	1300	.078	.02		
Clarkston	0202	.070	.02			Coulee City	1301	.078	.02		
BENTON						Electric City	1302	.078	.02		
Unincorp. Areas	0300	.077				Ephrata	1303	.078	.02		
Unincorp. P.T.B.A.*	0333	.083				George	1304	.078	.02		
Benton City	0301	.083				Grand Coulee	1305	.078	.02		
Kennewick	0302	.083	.02			Hartline	1306	.078	.02		
Prosser	0303	.083	.02			Krupp	1307	.078	.02		
Richland	0304	.083	.02			Mattawa	1308	.078	.02		
West Richland	0305	.083				Moses Lake	1309	.078	.02		
CHELAN						Quincy	1310	.078	.02		
Unincorp. Areas	0400	.080				Royal City	1311	.078	.02		
Cashmere	0401	.080				Soap Lake	1312	.078	.02		
Chelan (City)	0402	.080	.03			Warden	1313	.078	.02		
Entiat	0403	.080				Wilson Creek	1315	.078	.02		
Leavenworth	0404	.080	.03			GRAYS HARBOR					
Wenatchee	0405	.080	.04			Unincorp. Areas	1400	.083	.03		
CLALLAM						Aberdeen	1401	.083	.03		
Unincorp. Areas	0500	.083	.02			Cosmopolis	1402	.083	.03		
Forks	0501	.083	.02			Elma	1403	.083	.03		
Port Angeles	0502	.083	.02			Hoquiam	1404	.083	.03		
Sequim	0503	.083	.02			McCleary	1405	.083	.03		
CLARK						Montesano	1406	.083	.03		
Unincorp. Areas	0600	.077	.02			Oakville	1407	.083	.03		
Battle Ground	0601	.079	.02			Ocean Shores	1409	.083	.03		
Camas	0602	.077	.02			Westport	1408	.083	.03		
La Center	0603	.079	.02			ISLAND					
Ridgefield	0604	.079	.02			Unincorp. Areas	1500	.083	.02		
Vancouver	0605	.077	.02			Coupeville	1501	.083	.02		
Washougal	0606	.079	.02			Langley	1502	.083	.02		
Yacolt	0607	.077	.02			Oak Harbor	1503	.083	.02		
COLUMBIA						JEFFERSON					
Unincorp. Areas	0700	.075				Unincorp. Areas	1600	.082	.02		
Dayton	0701	.075	.02			Port Townsend	1601	.082	.02		
Starbuck	0702	.075				KING					
COWLITZ						Unincorp. Areas**	1700	.088		.028	
Unincorp. Areas	0800	.075	.02/.03			Algona	1701	.088		.028	
Castle Rock	0801	.075	.02/.03			Auburn/King	1702	.088	.01	.028	
Kalama	0802	.075	.02/.03			Beaux Arts Village	1703	.088		.028	
Kelso	0803	.076	.02/.03			Bellevue	1704	.088		.03/.058	
Longview	0804	.076	.02/.03			Black Diamond	1705	.084		.028	
Woodland	0805	.075	.02/.03			Bothell/King	1706	.088	.01	.028	
DOUGLAS						Burien	1734	.088		.028	
Unincorp. Areas	0900	.076				Carnation	1707	.084		.028	
Unincorp. P.T.B.A.*	0909	.080				Clyde Hill	1708	.088		.028	
Bridgeport	0901	.076				Covington	1712	.084		.028	
E. Wenatchee	0902	.080	.04			Des Moines	1709	.088		.028	
Mansfield	0903	.076				Duvall	1710	.084		.028	
Rock Island	0904	.080				Enumclaw	1711	.084		.028	
Waterville	0905	.080				Federal Way	1732	.088	.01	.028	
FERRY						Hunts Point	1713	.088		.028	
Unincorp. Areas	1000	.076				Issaquah**	1714	.088	.01	.028	
Republic	1001	.076	.02			Kenmore	1738	.088		.028	
FRANKLIN						Kent	1715	.088	.01	.028	
Unincorp. Areas	1100	.077	.02			Kirkland	1716	.088	.01	.028	
Unincorp. P.T.B.A.*	1111	.083	.02			Lake Forest Park	1717	.088		.028	

.03 applies to 40 or more rooms/spaces see pg 4 (7)

LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
KING (cont.)					
Maple Valley.....	1720	.084		.028	
Medina.....	1718	.088		.028	
Mercer Island.....	1719	.088		.028	
Milton/King.....	1731	.088		.028	
Newcastle**.....	1736	.088		.028	
Normandy Park.....	1721	.088		.028	
North Bend.....	1722	.084	.01	.028	
Pacific/King.....	1723	.088	.01	.028	
Redmond**.....	1724	.088	.01	.028	
Renton**.....	1725	.088	.01	.028	
Sammamish**.....	1739	.088		.028	
Sea-Tac.....	1733	.088	.01	.028	
Seattle.....	1726	.088		.07	
Shoreline.....	1737	.088		.028	
Skykomish.....	1727	.084		.028	
Snoqualmie.....	1728	.084	.01	.028	
Tukwila.....	1729	.088	.01	.028	
Woodinville.....	1735	.088		.028	
Yarrow Point.....	1730	.088		.028	
KITSAP					
Unincorp. Areas.....	1800	.086	.02		
Bainbridge Island.....	1804	.086	.02		
Bremerton.....	1801	.086	.02		
Port Orchard.....	1802	.086	.02		
Poulsbo.....	1803	.086	.02		
KITTITAS					
Unincorp. Areas.....	1900	.077			
Cle Elum.....	1901	.077	.01		
Ellensburg.....	1902	.077	.02		
Kittitas (City).....	1903	.077			
Roslyn.....	1904	.077			
South Cle Elum.....	1905	.077	.02		
Klickitat					
Unincorp. Areas.....	2000	.070			
Bingen.....	2001	.070			
Goldendale.....	2002	.075			
White Salmon.....	2003	.075			
LEWIS					
Unincorp. Areas.....	2100	.077	.02		
Centralia.....	2101	.078	.02		
Chehalis.....	2102	.078	.02		
Morton.....	2103	.077	.02		
Mossyrock.....	2104	.077	.02		
Napavine.....	2105	.077	.02		
Pe Ell.....	2106	.077	.02		
Toledo.....	2107	.077	.02		
Vader.....	2108	.077	.02		
Winlock.....	2109	.077	.02		
LINCOLN					
Unincorp. Areas.....	2200	.076			
Almira.....	2201	.076			
Creston.....	2202	.076			
Davenport.....	2203	.076			
Harrington.....	2204	.076			
Odessa.....	2205	.076			
Reardan.....	2206	.076			
Sprague.....	2207	.076			
Wilbur.....	2208	.076			
MASON					
Unincorp. Areas.....	2300	.083	.02		
Shelton.....	2301	.083	.02		
OKANOGAN					
Unincorp. Areas.....	2400	.076	.02		
Brewster.....	2401	.076	.02		
Conconully.....	2402	.076	.02		
Coulee Dam.....	2403	.076	.02		
Elmer City.....	2404	.076	.02		
Nespelem.....	2405	.076	.02		
Okanogan (City).....	2406	.076	.02		
Omak.....	2407	.076	.02		

LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
OKANOGAN (cont.)					
Oroville.....	2408	.076	.02		
Pateros.....	2409	.076	.02		
Riverside.....	2410	.076	.02		
Tonasket.....	2411	.076	.02		
Twisp.....	2412	.076	.02		
Winthrop.....	2413	.076	.03		
PACIFIC					
Unincorp. Areas.....	2500	.078	.02		
Ilwaco.....	2501	.078	.02		
Long Beach.....	2502	.078	.03		
Raymond.....	2503	.078	.02		
South Bend.....	2504	.078	.02		
PEND OREILLE					
Unincorp. Areas.....	2600	.075			
Cusick.....	2601	.075			
Ione.....	2602	.075			
Metaline.....	2603	.075			
Metaline Falls.....	2604	.075			
Newport.....	2605	.075			
PIERCE					
Unincorp. Areas**.....	2700	.082	.02/.05		
Unincorp. P.T.B.A.* **.....	2727	.088	.02/.05		
Auburn/Pierce.....	2724	.088	.02/.05		
Bonney Lake.....	2701	.088	.02/.05		
Buckley.....	2702	.084	.02/.05		
Carbonado.....	2703	.078	.02/.05		
DuPont.....	2704	.088	.02/.05		
Eatonville.....	2705	.078	.02/.05		
Edgewood.....	2720	.088	.02/.05		
Fife.....	2706	.088	.05		
Fircrest.....	2707	.088	.02/.05		
Gig Harbor.....	2708	.084	.02/.05		
Lakewood.....	2721	.088	.05		
Milton/Pierce.....	2709	.088	.02/.05		
Orting.....	2710	.088	.02/.05		
Pacific/Pierce.....	2723	.088	.02/.05		
Puyallup.....	2711	.088	.05		
Roy.....	2712	.078	.02/.05		
Ruston.....	2713	.088	.02/.05		
South Prairie.....	2714	.078	.02/.05		
Steilacoom.....	2715	.088	.02/.05		
Sumner.....	2716	.088	.02/.05		
Tacoma.....	2717	.088	.02/.05		
University Place.....	2719	.088	.02/.05		
Wilkeson.....	2718	.078	.02/.05		
SAN JUAN					
Unincorp. Areas.....	2800	.077	.02		
Friday Harbor.....	2801	.077	.02		
SKAGIT					
Unincorp. Areas.....	2900	.077	.02		
Unincorp. P.T.B.A.*.....	2929	.079	.02		
Anacortes.....	2901	.079	.02		
Burlington.....	2902	.079	.02		
Concrete.....	2903	.079	.02		
Hamilton.....	2904	.079	.02		
La Conner.....	2905	.079	.02		
Lyman.....	2906	.079	.02		
Mount Vernon.....	2907	.079	.02		
Sedro Woolley.....	2908	.079	.02		
SKAMANIA					
Unincorp. Areas.....	3000	.070	.02		
North Bonneville.....	3001	.075	.02		
Stevenson.....	3002	.070	.02		
SNOHOMISH					
Unincorp. Areas**.....	3100	.080	.02		
Unincorp. P.T.B.A.* **.....	3131	.089	.02		
Arlington.....	3101	.085	.02		
Bothell/Snohomish.....	3120	.089	.02		
Brier.....	3102	.089	.02		
Darrington.....	3103	.085	.02		

LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
SNOHOMISH (cont.)					
Edmonds	3104	.089	.02		
Everett	3105	.083	.02		
Gold Bar	3106	.085	.02		
Granite Falls	3107	.085	.02		
Index	3108	.085	.02		
Lake Stevens	3109	.085	.02		
Lynnwood	3110	.089	.02		
Marysville	3111	.085	.02		
Mill Creek	3119	.089	.02		
Monroe	3112	.085	.02		
Mountlake Terrace	3113	.089	.02		
Mukilteo	3114	.089	.02		
Snohomish (City)	3115	.085	.02		
Stanwood	3116	.085	.02		
Sultan	3117	.085	.02		
Woodway	3118	.089	.02		
SPOKANE	(Eff. 6/1/04)		<i>40 or more rooms/spaces</i>		
Unincorp. Areas	3200	.078	.02		
Unincorp. P.T.B.A.*	3232	.081	.02		
Airway Heights	3201	.081	.019/.039 (See note (6) below)		
Cheney	3202	.081	.02		
Deer Park	3203	.078	.02		
Fairfield	3204	.078	.02		
Latah	3205	.078	.02		
Liberty Lake	3212	.081	.02		
Medical Lake	3206	.081	.02		
Millwood	3207	.081	.02		
Rockford	3208	.078	.02		
Spangle	3209	.078	.02		
Spokane (City)	3210	.081	.02		
Spokane Valley	3213	.081	.02		
Waverly	3211	.078	.02		
Zone A	3250			1.50	
Zone B	3251			1.25	
Zone C	3252			1.00	
Zone D	3253			.50	
STEVENS					
Unincorp. Areas	3300	.076			
Chewelah	3301	.076	.01		
Colville	3302	.076	.015		
Kettle Falls	3303	.076			
Marcus	3304	.076			
Northport	3305	.076	.02		
Springdale	3306	.076			
THURSTON					
Unincorp. Areas	3400	.078			
Unincorp. P.T.B.A.*	3434	.084			
Bucoda	3401	.078			
Lacey	3402	.084	.02		
Olympia	3403	.084	.02		
Rainier	3404	.078			
Tenino	3405	.078			
Tumwater	3406	.084	.02		
Yelm	3407	.084			
WAHIAKUM					
Unincorp. Areas	3500	.075			
Cathlamet	3501	.075			
WALLA WALLA					
Unincorp. Areas	3600	.080	.02		
Unincorp. P.T.B.A.*	3636	.083	.02		
College Place	3601	.083	.02		
Prescott	3602	.080	.02		
Waitsburg	3603	.080	.02		
Walla Walla (City)	3604	.083	.02		
WHATCOM					
Unincorp. Areas	3700	.076			
Unincorp. P.T.B.A.*	3737	.082			
Bellingham	3701	.082	.02		
Blaine	3702	.082	.02		
Everson	3703	.082			

LOCATION		LODGING			
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
WHATCOM (cont.)					
Ferndale	3704	.082	.02		
Lynden	3705	.082			
Nooksack	3706	.082			
Sumas	3707	.082			
WHITMAN					
Unincorp. Areas	3800	.076			
Albion	3801	.076			
Colfax	3802	.076			
Colton	3803	.076			
Endicott	3804	.076			
Farmington	3805	.076			
Garfield	3806	.076			
La Crosse	3807	.076			
Lamont	3808	.076			
Malden	3809	.076			
Oakesdale	3810	.076			
Palouse	3811	.076			
Pullman	3812	.076	.02		
Rosalia	3813	.076			
St. John	3814	.076			
Tekoa	3815	.076			
Uniontown	3816	.076			
YAKIMA	(Eff. 7/1/04)				
Unincorp. Areas	3900	.076			
Grandview	3901	.076			
Granger	3902	.076			
Harrah	3903	.076			
Mabton	3904	.076			
Moxee City	3905	.076			
Naches	3906	.076			
Selah	3907	.076			
Sunnyside	3908	.076	.02		
Tieton	3909	.076			
Toppenish	3910	.076	.02		
Union Gap	3911	.076	.02		
Wapato	3912	.076			
Yakima (City)	3913	.079	.03		
Zillah	3914	.076			
Zone A	3950				1.50
Zone B	3951				.75
Zone C	3952				.50

FOOTNOTES:

- (1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and RTA rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable.
If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at <http://dor.wa.gov>.
- (4) Special Hotel/Motel (Pierce County):

25 or less rooms/spaces	= .02
The .02 rate does not apply for Fife, Lakewood, and Puyallup	
26 or more rooms/spaces	= .05
- (5) Convention and Trade Center tax,

Bellevue: 59 or less rooms/spaces	= .03
Bellevue: 60 or more rooms/spaces	= .058
Seattle: 60 or more rooms/spaces	= .07
All other locations in King County: 60 or more rooms/spaces	= .028
- (6) Airway Heights:

Less than 40 rooms/spaces	= .019
40 or more rooms/spaces	= .039
- (7) Special Hotel/Motel (Cowlitz County):

Less than 40 rooms/spaces	= .02
40 or more rooms/spaces	= .03

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.